



1995 ASSEMBLY BILL 736

December 12, 1995 - Introduced by Representatives HARSDORF, GUNDERSON, FREESE, LEHMAN, MUSSER, OWENS, PORTER, GOETSCH, HAHN, LADWIG, GROTHMAN, KLUSMAN, DUEHOLM, SILBAUGH, OLSEN, HASENOHRL, LA FAVE, GRONEMUS, OTT, ALBERS and POWERS, cosponsored by Senators PETAK, CLAUSING, WEEDEN, WELCH, BRESKE, C. POTTER, ADELMAN, A. LASEE and JAUCH. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 70.05 (5) (g) of the statutes; **relating to:** supervision of
2 assessments.

Analysis by the Legislative Reference Bureau

Under current law, if the department of revenue (DOR) determines that the assessed value of each major class of property in a taxation district has not been within 10% of the full value of that class at least once during the most recent 4 years, DOR notifies the taxation district clerk. If the assessed value of each major class of property in the district is not within 10% of its full value in the year after the notice, the district's assessment staff is required to participate in training. If the assessed value of each major class of property in the district is not within 10% of its full value in the year after the training, DOR orders special supervision of the assessment for the next year. Under this bill, DOR may order special supervision only if the assessed value is not within the prescribed limits in both the year in which the training is required and the following year.

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 70.05 (5) (g) of the statutes is amended to read:
4 70.05 (5) (g) If, in both the year after ~~the year~~ in which a taxation district's
5 assessment staff participates in the program under s. 73.08 and in the next year, the
6 department of revenue determines that the assessed value of each major class of

SECTION 1

1 property is not within 10% of the full value of the same major class of property, the
2 department shall order special supervision under s. 70.75 (3) for that taxation
3 district for the succeeding year's assessment. That order shall be in writing and shall
4 be mailed to the clerk of the taxation district on or before November 1 of the year of
5 the determination.

6 **SECTION 2. Initial applicability.**

7 (1) This act first applies to decisions on whether to order supervision during
8 1996.

9 (END)